

In cooperation with STEP Canada,
the Atlantic Branch presents:



Canada / U.S. Tax and Estate Planning Cross-Border Issues
Monday, May 3, 2010

NATIONAL PROGRAM SPONSOR:

**MILLER
THOMSON** LLP
Barristers & Solicitors
Patent & Trade-Mark Agents

Compass Room, Casino Nova Scotia
1983 Upper Water Street, Halifax
Ed Northwood, Esq., TEP
Moderator: **Ruth March, CA, TEP**

8:30 am – 9:00 am **REGISTRATION and CONTINENTAL BREAKFAST**

9:00 am – 10:30 am **REVIEW BASICS AND NEW DEVELOPMENTS**
U.S. Estate and Gift Taxes
Citizens and residents
Non-residents
U.S. Income Taxes
Citizens and residents
Non-residents
New Expatriation Law
Citizens and long-term permanent residents

10:30 am – 10:45 am



REFRESHMENT BREAK SPONSORED BY:

10:45 am – 12:15 pm **Estate Planning Design and Drafting (including precedents)**
Will Design (for U.S. citizens, U.S. beneficiaries, or U.S. assets)
Inheritance Trusts (for U.S. children of Canadian parents)
Life Insurance Trust

12:15 pm – 1:15 pm



LUNCH SPONSORED BY:

1:15 pm – 2:45 pm **U.S. Income Tax Headaches – The Anti-Deferral Rules**
For Corporations – PFIC + CFC
For Trusts – Foreign Grantor Trust + Foreign Non-Grantor Trust
Compliance – Ways to Avoid/Minimize, and Planning Considerations

2:45 pm – 3:00 pm



REFRESHMENT BREAK SPONSORED BY:

3:00 pm – 4:30 pm **Acquiring and Holding U.S. Situs Assets**
U.S. Real Estate
Residential
Commercial
Other U.S. Assets
Terms of Trusts and Wills that are used in such situations

4:30 pm **ADJOURN**
